In this way, we can effectively remove whatever obstacles that may arise.

Since our faith and motivation are of greatest importance when making an offering, it is taught that the value of the offering is secondary. Therefore, if we do not have the financial means to make valuable and extensive offerings, we can resort to offering the entire universe in the form of a Mandala. We can make offerings of water, of objects that are not owned by anyone, or as Shantideva teaches, visualize the space in front of us filled with the most precious and beautiful substances, and offer these.

However, we should be aware of miserliness. We may have sufficient possessions but are too stingy to offer anything of value. In this case it would be dishonest to make a mediocre offering while reciting the following:

As I have no merit, I am very poor; I have no other wealth for offerings. O Protectors, you who intend on helping others By your power accept these for my sake.

The great Kadampa Geshe Potowa says that such dishonesty is comparable to a blind person trying to deceive a person who can see by placing sod incense (or literally: *meadow* incense / Tibetan: *spang spos*, pronounced: *pang poe*) in a dirty conch cup filled with water, claiming: "This water is scented with sandalwood and camphor".

Sod or meadow incense refers to the root of a common bush that has small leaves and grows close to the ground on high mountain meadows in Tibet. Even though when burning the roots they produce a strong and pleasant smell, they are traditionally considered inferior, and should only be offered when one cannot afford more expensive incense.

In case we lack the means to make expensive offerings we should practice the way the great Kadampa Geshe Puchungwa did, who said:

First I offered sod incense with a strong odour. Next I obtained sweet-smelling, long sticks of incense made of four substances to offer. Now I give aromatic Aloeswood (Akaru), Turuska, and the like.

When Geshe Puchungwa started to practice he was very poor and could only afford to offer sod incense. As his conditions improved he was able to offer more expensive incense, which was made of four different substances. Later he could offer very costly Aloeswood and Turuska. Aloeswood is the resinous wood from the Aquilaria trees, an evergreen tree native to northern India, Laos, Cambodia, etc. The trees frequently become infected with a parasite fungus or mould and begin to produce an aromatic resin, in response to this attack. It is this precious resinous wood that is greatly treasured in Tibet and other countries. Turuska is an aromatic powder made from the sap of specific trees found in India. Both were difficult to get in Tibet and thus very costly.

Then with Geshe Puchungwa's circumstances improved further, he made more and more valuable offerings. Lama Tsongkhapa says that at some point he made an offering of incense worth twenty-two gold coins. Hence, if practitioners make an earnest effort to engage in the practice of making offerings, their conditions will improve so that they are gradually able to make increasingly more valuable and extensive offerings.

However, some people may think that making offerings is merely a ritual which is part of Indian or Tibetan culture and not essential to Buddhist practice. Or they may think that it is a practice of little purpose for those who lack a good understanding of Buddhism, or for beginners who are unable to engage in meditation. They denigrate making offerings to the Three Jewels and do not consider it an advanced form of practice that is one of the causes of full enlightenment.

However, the *Cloud of Jewels Sutra* says:

You should study the extensive explanations found in the Sutras concerning vast offerings and acts of service. Then with supreme wholehearted resolve, sincerely dedicate these offerings and acts of service to the Buddhas and Bodhisattvas.

Therefore, we need to get a thorough understanding of the practice of making offerings as a powerful tool to accumulating vast stores of merit.

This practice is important in the beginning, the middle, and toward the end. Highly advanced Bodhisattvas, for instance, who gained control over material things, emanate hundreds of thousands of emanations with hundreds and thousands of hands that make countless offerings to numerous Buddhas and Bodhisattvas. Furthermore, there are many Tantric methods of making offerings which help practitioners to quickly accumulate great merit.

Hence once we generate an understanding of the practice of making offerings we should integrate it in our daily practice in order to reduce miserliness and accumulate more merit.

c) Establish other living beings in this practice and consider them with compassion

The third general precept (which relates to the Three Jewels in general, see Handout 22, page 1) refers to showing others how to engage in the practice of taking refuge.

We should not take refuge only for our personal benefit but for the benefit of all sentient beings. Having contemplated the difficulties and suffering sentient beings experience now, and the difficulties and suffering they will experience in the future due to their not understanding the law of karma etc., we need to generate strong compassion and the sincere aspiration to show them the methods to finding lasting happiness.

We should help those who are appropriate vessels, i.e. those who have faith in the Buddha Dharma, to gain an understanding of who the Buddha is and how he shows us the path. We should help them to comprehend the nature of the Dharma and how it can protect us. And we should help them to understand the Sangha and how they provide us with assistance.

Through our own example we should help others to generate the same faith and appreciation for the Three Jewels we have.

d) Whatever activity you engage in, and whatever your purpose, make offerings and supplications to the Three Jewels, forsaking any worldly methods

This precept requires us always to take refuge whenever we engage in an activity. Even if it is a worldly activity with the sole purpose of producing happiness of this life, we should first make offerings and supplications to the Three Jewels. We should not rely on other worldly methods that are contradictory to the Buddhist principle of not harming others.

Lama Tsongkhapa says that we should not do that which does not accord with the Three Jewels, such as relying on the Bon tradition, the pre-Buddhist, indigenous religion of Tibet. With this Lama Tsongkhapa does not denounce the Bon tradition in general but some of the ancient practices of the *Bon Nagpo* branch of Bon that involved the killing and sacrifices of animals. According to historians there were two branches of Bon, the *Bon Nagpo* (Black Bon) and the *Bon Karbo* (White Bon). Present day Bon is associated with *Bon Karbo* which is similar to Buddhism and certainly does not entail practices that stand in contradiction to Buddhist principles. However, the older form of Bon, i.e. *Bon Nagpo*, involved black magic and animal sacrifices. For example, when people fell ill they were believed to be possessed by evil spirits. Therefore, *Bon Nagpo* practitioners would use black magic to transfer the evil spirit to an animal. Then they killed the animal to destroy the spirit. Likewise, they engaged in animal sacrifices in order to propitiate the spirits. Such sacrifices were performed in state ceremonies. Sheep, dogs, donkeys, horses, yaks, and sometimes, even human beings were sacrificed to appease and please the spirits.

Therefore, we should not rely on any system (religious, political, or otherwise) that propagates violence; we should make a sincere effort to avoid activities that harm ourselves and others and are hence contradictory to the Dharma.

e) After you have understood the benefits, take refuge three times in the day and three times at night

The fifth general precept requires us first to gain an understanding of the benefits of taking refuge, and then to take refuge six times every day. Before explaining the latter Lama Tsongkhapa thus gives an extensive description of the benefits of taking refuge. He divides this point into an explanation according to Asanga's *Compendium of Determination* and an explanation from the tradition of special oral instructions: